

Exhibit 14

September 22, 2008

Attorney Lilia Ortíz-Puig
Legal Advisor
Puerto Rico Board of Medical Examiners
P.O. Box 13969
San Juan, Puerto Rico 00908

Re: Lic.: 9736

Dear Attorney Ortíz-Puig:

I would like to consider this a formal response to your letter dated September 2, 2008 and received on September 12, 2008.

On December 12, 2007, I received the original Urology Specialty Certificate from the Puerto Rico Board of Medical Examiners (Board). I am not clear why or what you are evaluating.

I requested the Urology Specialty Certificate from the Board by following the established application rules. A Completion of Training Certificate was send to the Board by the Program Director, as required by the Board.

Your reference to Dr. Humberto Vazquez-Oliveras is confusing to me since this occurred prior to my formal urology training. At that time, I requested the Board to accept my Andrology (Erectile Dysfunction and Infertility) fellowship training, done at Wayne State University, as equivalent to a PGY-3 urology residency training. Although unusual, I completed my Andrology fellowship training (a urology subspecialty) prior to completing my formal urology residency training. I opted not to request an Andrology Subspecialty Certificate from the Board since Andrology is within the domains of the urology specialty. Dr. Vazquez letter is now irrelevant since I completed a formal four-year urology residency training program without the need of an "equivalency certificate" in reference to my Andrology training.

To the best of my knowledge, in September, 2007, you received a letter certifying my urology training at Lincoln Medical and Mental Health Center from September 1, 2003 to August 31, 2007. This was a legitimate urology residency training within an ACGME accredited program at Lincoln.

I would like to clarify to you that the terms House Officer/House Staff are synonymous and interchangeable with Resident. Please feel free to contact the Committee of Interns and Residents (CIR), the largest House Staff union in the country for clarification. I was a member of the CIR - New York section while a Resident at Lincoln.

I am seeking to be certified by the American Board of Urology. At this time, I am an active member of the American Urological Association.

Please be aware that on September 16, 2008, I personally gave you two binders with the following contents:

This **Educational Binder** contains important information that pertains to my training at Lincoln/NYMC program: 1) The PIF that describes the Educational Program with Goals and Objectives per level of training. 2) Curriculum Vitae from Teaching Urology Staff at Lincoln. 3) Grand Rounds Conference Schedule pertaining to the years of training. 4) House Staff Contracts per year of training, Delineation of Clinical Competences per year of training, Diplomas. 5) CME courses, ESWL and Laser Certificates, AUA Candidate Member Certificate and AUA Urology Resident Ultrasound Course Certificate, BCLS, ATLS, ACLS Certificates, along other documents. 6) My Case Log as 1st Resident (Surgeon) and as 2nd Resident (Assistant Surgeon) documenting well over 2,000 urological procedures. 7) Letters pertaining the RCPSC urology training approval and evaluation forms. 8) Committee of Interns and Residents – House Staff Benefits Plan.

The **Career Binder** includes additional training and/or experience not related to Lincoln/NYMC that pertains to me: * I.D.'s (Passport and Social Security), Medical School Diploma, ECFMG Certificate. * Transitional Year Program Diploma, General Surgery Diplomas, Urology Research Fellow Diploma, Andrology Fellow Diploma. * New York State Medical License, New Jersey State Medical License, Michigan State Medical License, Puerto Rico Commonwealth Medical License, California State Medical License. * American Medical Association Physician Profile, National Practitioner Data Bank Report. * Federation Credentials Verification Service Profile. * Peer Reviewed Urology Publications authored by me. * Letters granting attending staff privileges from St. Barnabas Hospital, Westchester Medical Center, The Ambulatory Surgery Center of East Treamont Medical Center and Hermanos Melendez Hospital. * Multiple Letters of Recommendation from prominent urologists (ie; Dr. Linda M.D. Shortliffe – former president of the American Board of Urology, Dr. Thomas Stamey, Dr. Joseph DiTolio) within others.

I hope the above information is helpful. Please do not hesitate to contact me if you need additional information.

Cordially,



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